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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CUSAP No. 18 of 2006
Date of decision: 23.3.2007

Commissioner of Customs, Custom House, The Mall, Amritsar

...Appellant

Versus

Sh.Atholi Paramba Beeran and another

...Respondent

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Pardeep Goyal, Advocate for the appellant.

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RAJESH BINDAL, J.

This appeal has been preferred under Section 130(A) of the Customs Act, 1962 (for short "the Act") by the revenue against order dated 9.1.2004 passed by the Customs, Excise & Service Tax Appellate Tribunal, Bangalore (for short "the Tribunal) proposing the following substantial question of law:-

> "Whether the said Notification No.258/90-Cus dated 23.10.1990 did have retrospective effect even if the Notification nowhere mentions retrospective operation of the benefit of Notification."

It could not be disputed at the very outset that identical issue came up for consideration before this court in CEC No.104 of 2001 (**Commissioner of Customs, Amritsar Vs. Shri Mustaq Ali Karim and another**) decided on 21.8.2006, In this petition the revenue had approached this Court for seeking a direction to refer the question of law on identical terms to this Court the claim made by the revenue in that petition was found

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to be without any merit.

For the reasons stated in **Shri Mustaq Ali Karim 's** case (supra), the present appeal is dismissed.

(Rajesh Bindal)
Judge

March 23, 2007 **(M.M.Kumar)**
Pka **Judge**